

## STATE FINANCE

TABLE 7.6

### Total State Expenditures: Capital Inclusive (In millions of dollars)

State	Actual fiscal 2015				Total
	General fund	Federal funds	Other state funds	Bonds	
<b>Total</b>	\$745,225	\$567,303	\$495,103	\$37,006	\$1,844,637
Alabama (a)	7,649	9,385	7,480	673	25,187
Alaska	5,982	2,945	4,337	172	13,436
Arizona	9,269	13,156	16,756	106	39,287
Arkansas	5,061	7,095	11,478	171	23,805
California	113,448	90,049	41,702	5,145	250,344
Colorado	9,553	8,761	16,125	0	34,439
Connecticut	17,419	5,919	3,901	2,976	30,215
Delaware	3,832	2,063	3,523	351	9,769
Florida	27,600	23,888	17,894	1,661	71,043
Georgia (b)	19,722	13,329	11,080	878	45,009
Hawaii	6,413	2,257	3,434	769	12,873
Idaho	2,864	2,662	1,518	0	7,044
Illinois (c)	28,902	14,365	19,195	2,481	64,943
Indiana	15,346	10,305	3,691	0	29,342
Iowa	7,050	6,295	8,832	28	22,205
Kansas	6,238	3,960	4,511	381	15,090
Kentucky	10,046	11,827	8,938	0	30,811
Louisiana	8,715	8,762	9,614	663	27,754
Maine	3,165	2,421	2,028	115	7,729
Maryland (d)	15,902	11,917	10,925	1,247	39,991
Massachusetts	28,583	10,014	16,315	3,437	58,349
Michigan (e)	9,649	20,717	22,508	309	53,183
Minnesota	20,293	9,888	4,844	767	35,792
Mississippi	5,454	7,753	5,579	1,043	19,829
Missouri	8,772	7,495	7,830	1	24,098
Montana	2,138	2,189	2,056	0	6,383
Nebraska	4,030	2,923	4,027	0	10,980
Nevada	3,400	3,795	4,413	78	11,686
New Hampshire	1,258	1,935	2,201	58	5,452
New Jersey	32,261	16,079	7,100	1,588	57,028
New Mexico	6,139	6,580	4,376	5	17,100
New York	62,856	45,743	31,768	3,524	143,891
North Carolina	20,666	13,159	9,870	101	43,796
North Dakota	3,338	1,713	2,853	19	7,923
Ohio (f)	30,831	13,994	17,762	2,509	65,096
Oklahoma	6,822	7,372	8,018	176	22,388
Oregon	7,453	10,023	19,732	129	37,337
Pennsylvania	29,152	25,325	17,596	831	72,904
Rhode Island	3,454	2,895	2,044	90	8,483
South Carolina	6,969	7,715	7,931	0	22,615
South Dakota	1,387	1,356	1,188	60	3,991
Tennessee (g)	12,837	12,052	5,867	84	30,840
Texas (h)	49,416	42,237	19,311	1,634	112,598
Utah	5,749	3,497	3,620	0	12,866
Vermont	1,421	1,939	1,975	98	5,433
Virginia	18,598	9,706	17,658	1,089	47,051
Washington	16,671	11,501	10,428	1,482	40,082
West Virginia	4,237	4,306	7,328	77	15,948
Wisconsin	15,334	11,063	19,686	0	46,083
Wyoming (i)	1,881	978	2,257	0	5,116

See footnotes at end of table

TABLE 7.6

**Total State Expenditures: Capital Inclusive (In millions of dollars) (continued)**

State	Actual fiscal 2016				Total
	General fund	Federal funds	Other state funds	Bonds	
<b>Total</b>	\$768,985	\$588,730	\$493,508	\$34,419	\$1,885,642
Alabama (a)	7,911	9,635	7,732	560	25,838
Alaska	5,474	3,277	1,274	7	10,032
Arizona	9,514	14,617	15,933	68	39,682
Arkansas	5,178	7,398	11,327	58	23,961
California	114,465	90,690	42,100	3,644	250,899
Colorado	10,426	9,517	16,784	0	36,727
Connecticut	17,921	6,216	4,013	3,692	31,842
Delaware	3,914	2,151	3,694	477	10,236
Florida	28,813	25,306	16,541	1,659	72,319
Georgia (b)	21,224	13,896	11,315	1,099	47,534
Hawaii	6,882	2,563	3,430	961	13,836
Idaho	3,028	2,686	1,621	0	7,335
Illinois (c)	23,791	15,743	14,014	799	54,347
Indiana	15,168	12,448	3,790	0	31,406
Iowa	7,247	6,328	9,506	13	23,094
Kansas	6,115	3,635	4,959	414	15,123
Kentucky	10,229	12,182	10,288	0	32,699
Louisiana	8,697	9,256	9,200	582	27,735
Maine	3,272	2,536	2,131	101	8,040
Maryland (d)	16,239	12,034	11,305	1,201	40,779
Massachusetts	29,793	11,047	16,937	3,508	61,285
Michigan (e)	10,096	20,872	23,236	209	54,413
Minnesota	20,152	10,317	5,451	878	36,798
Mississippi	5,639	7,866	5,741	520	19,766
Missouri	9,018	7,677	7,862	71	24,628
Montana	2,237	2,370	1,777	0	6,384
Nebraska	4,196	2,989	4,425	0	11,610
Nevada	3,602	4,651	4,557	108	12,918
New Hampshire	1,385	2,158	2,228	63	5,834
New Jersey	33,151	14,354	7,425	1,610	56,540
New Mexico	6,220	7,375	4,481	7	18,083
New York	68,042	49,476	29,441	3,748	150,707
North Carolina	21,205	13,007	10,031	196	44,439
North Dakota	3,013	1,607	2,832	7	7,459
Ohio (f)	33,591	12,450	18,918	2,491	67,450
Oklahoma	6,555	7,656	8,233	275	22,719
Oregon	8,992	10,317	17,815	142	37,266
Pennsylvania	30,128	27,073	18,636	517	76,354
Rhode Island	3,548	2,877	2,080	122	8,627
South Carolina	7,320	7,614	8,014	0	22,948
South Dakota	1,462	1,371	1,248	91	4,172
Tennessee (g)	13,256	12,567	5,672	438	31,933
Texas (h)	53,968	45,913	21,119	1,754	122,754
Utah	6,191	3,582	3,870	0	13,643
Vermont	1,457	1,992	2,022	91	5,562
Virginia	19,672	9,838	18,477	1,102	49,089
Washington	18,171	11,807	10,742	1,059	41,779
West Virginia	4,195	4,506	7,394	77	16,172
Wisconsin	15,341	10,759	19,630	0	45,730
Wyoming (i)	1,881	978	2,257	0	5,116

See footnotes at end of table

## STATE FINANCE

TABLE 7.6

### Total State Expenditures: Capital Inclusive (In millions of dollars) (continued)

State	Estimated fiscal 2017				Total
	General fund	Federal funds	Other state funds	Bonds	
<b>Total</b>	\$799,614	\$619,976	\$524,357	\$38,940	\$1,982,887
Alabama (a)	8,086	9,911	7,438	739	26,174
Alaska	4,461	3,830	1,799	0	10,090
Arizona	9,644	14,924	16,759	117	41,444
Arkansas	5,235	7,697	11,606	0	24,538
California	121,421	96,195	46,343	6,573	270,532
Colorado	10,488	9,121	14,337	0	33,946
Connecticut	17,653	6,153	4,099	2,954	30,859
Delaware	4,106	2,171	4,000	398	10,675
Florida	30,315	26,777	23,453	1,740	82,285
Georgia (b)	23,146	13,677	11,459	952	49,234
Hawaii	7,486	2,571	3,927	682	14,666
Idaho	3,279	3,004	2,521	0	8,804
Illinois (c)	29,308	16,387	19,664	1,858	67,217
Indiana	16,006	12,580	3,536	0	32,122
Iowa	7,260	6,664	9,208	13	23,145
Kansas	6,302	3,834	5,435	393	15,964
Kentucky	11,167	12,353	10,230	0	33,750
Louisiana	9,144	12,255	10,307	338	32,044
Maine	3,347	2,603	2,187	114	8,251
Maryland (d)	17,132	12,876	10,237	1,136	41,381
Massachusetts	29,788	11,490	17,497	3,189	61,964
Michigan (e)	10,130	22,874	21,453	86	54,543
Minnesota	21,678	10,868	6,194	652	39,392
Mississippi	5,757	9,195	6,317	1,107	22,376
Missouri	9,153	8,186	8,046	164	25,549
Montana	2,333	2,810	1,814	0	6,957
Nebraska	4,329	3,030	4,507	0	11,866
Nevada	3,993	4,476	4,774	415	13,658
New Hampshire	1,511	2,221	2,154	107	5,993
New Jersey	34,106	16,143	8,195	2,000	60,444
New Mexico	6,213	7,635	4,582	0	18,430
New York	68,080	52,985	31,518	4,431	157,014
North Carolina	22,143	13,274	10,707	547	46,671
North Dakota	2,499	1,886	2,817	24	7,226
Ohio (f)	34,502	12,528	18,657	2,586	68,273
Oklahoma	6,043	7,144	9,685	406	23,278
Oregon	8,954	10,179	20,759	101	40,003
Pennsylvania	31,766	29,406	19,108	513	80,793
Rhode Island	3,686	3,185	2,330	104	9,305
South Carolina	7,829	8,184	8,560	0	24,573
South Dakota	1,548	1,419	1,242	20	4,229
Tennessee (g)	14,728	13,420	5,597	0	33,745
Texas (h)	54,974	46,870	22,471	2,077	126,392
Utah	6,275	4,312	4,278	0	14,865
Vermont	1,498	1,914	2,096	49	5,557
Virginia	20,227	10,308	18,805	962	50,302
Washington	19,357	12,034	11,621	1,316	44,328
West Virginia	4,225	4,406	7,298	77	16,006
Wisconsin	15,858	10,993	20,141	0	46,992
Wyoming (i)	1,445	1,008	2,589	0	5,042

See footnotes at end of table

TABLE 7.6

**Total State Expenditures: Capital Inclusive (In millions of dollars) (continued)**

Source: National Association of State Budget Officers, *2016 State Expenditure Report*.

Notes: Small dollar amounts, when rounded, cause an aberration in the percentage increase. In these instances, the actual dollar amounts should be consulted to determine the exact percentage increase. "State funds" refers to general funds plus other state fund spending. State spending from bonds is excluded. "Total funds" refers to funding from all sources—general fund, federal funds, other state funds and bonds. For all states, Medicaid reflects provider taxes, fees, assessments, donations, and local funds in Other State Funds.

Key:

- (a) Amounts shown in fiscal years 2015 and 2016 are based on actual expenditures during these years, regardless of the year appropriated. Fiscal 2017 amounts shown are equal to actual expenditures through 9 months (June 30, 2017) and then annualized for the year. The state of Alabama implemented a new ERP system in FY16. This affected the accuracy of some reports for the 13th Accounting period of FY15. Those issues have been resolved, but there will be some variance for FY15 reported expenditures between last year's survey and this survey. Higher education capital expenditures are not captured/available at state budget level. Environmental and All Other capital expenditures from Federal and Other State Funds are not reported separately; combined amounts are included in the Other State Funds.
- (b) Capital expenditures for debt service are included under All Other State Expenditures.
- (c) Illinois ended Fiscal Year 2016 without a fully enacted General Funds budget in place. Certain areas of the budget did not receive funding at the same levels as seen historically, including state employee health insurance, some agency operational costs, certain social service programs, and higher education.
- (d) Capital expenditure figures reflect authorizations; meaningful data for expenditures by fiscal year are not available. Total for bonds is not net of de-authorizations. "Bond Funds" include GO and Academic Revenue Bonds. Bond funds include new projects funded with de-authorizations of prior year appropriations.
- (e) Higher education capital expenditures made from own-source funds (non-state funds) are excluded.
- (f) Federal reimbursements for Medicaid expenditures funded from the General Revenue Fund (GRF) are deposited into the GRF. Federal reimbursements for Medicaid expenditures from non-GRF sources are deposited into the appropriate federal fund. Expenditures of federal funds are contained in the General Fund number to be consistent with Ohio accounting practices and with other portrayals of Ohio's general fund. This amounts to \$11,667.5 million in fiscal 2016. This will tend to make Ohio's GRF expenditures look higher and conversely make Ohio's federal expenditures look lower relative to most other states that don't follow this practice. Also, inherent in Ohio's budgetary accounting environment are significant overstatements of total state spending due to two phenomena. First, fiduciary fund expenditures represent the distribution of funds collected by the state on behalf of other entities. These are not operating, program, or subsidy expenditures of the state. Examples of this would be the collection and distribution of county and local permissive sales taxes or motor vehicle registration taxes. Fiduciary fund group expenditures totaled \$7,167.1 million in fiscal 2016. Second, "double counting" of revenue and expenditures related to intrastate transactions overstates overall state expenditure activity. Intrastate transactions totaled \$761.4 million in fiscal 2016. These accounting practices will tend to make Ohio's "All-Other" expenditures look higher, on a dollar and percentage basis, and conversely make Ohio's other categories look lower, on a percentage basis, relative to other states that don't follow similar practices.
- (g) Tennessee collects personal income tax on income from dividends on stocks and interest on certain bonds. Tax revenue estimates do not include federal funds and other departmental revenues. However, federal funds and other departmental revenues are included in the budget as funding sources for the general fund, along with state tax revenues. Bond estimates represent bond authorizations, while actual bonds represent bond proceeds utilized.
- (h) Regarding housing capital expenditures, other state funds capital expenditures include purchases of Mortgage Backed Securities or Loans Issued as reflected in the Audited Financial Statements. Federal capital expenditures include Federal Loans Issued as reflected in the Audited Financial Statements. No bond funds for FY15 due to TMP Program.
- (i) Part of Wyoming's yearly variation in expenditure totals is due to the fact that the state budgets on a two-year cycle.